

<b>Crosswalk: Cost Category to Budget (Attachment B) Line Items</b>		
<b>Line</b>	<b>Budget (Attachment B) Line Items</b>	<b>COMET Cost Category</b>
A	Advertising	Subrecipient Expenditures
B	Pre-construction Permitting <b><i>Needed for Building Projects*</i></b>	Subrecipient Expenditures
C	Construction - New	Subrecipient Expenditures
D	Construction - Remodel/Renovation	Subrecipient Expenditures
E	Construction - Utility	Subrecipient Expenditures
F	Construction - Remediation	Subrecipient Expenditures
G	Construction - Contingency	Subrecipient Expenditures
H	Equipment	Subrecipient Expenditures
I	Insurance	Subrecipient Expenditures
J	Participant Training	Participant Training
K	Participant Support Costs	Participant Support Costs
L	Personnel - Salaries	Subrecipient Expenditures
M	Personnel - Fringe Benefits	Subrecipient Expenditures
N	Professional Services	Subrecipient Expenditures
O	Real Property Acquisition	Subrecipient Expenditures
P	Rental of Real Property & Equipment	Subrecipient Expenditures
Q	Supplies	Subrecipient Expenditures
R	Travel	Subrecipient Expenditures
S	Vehicle Acquisition	Subrecipient Expenditures
T	Software	Subrecipient Expenditures
U	Related Amortization Costs	Subrecipient Expenditures
V	Other [add text]	Subrecipient Expenditures
W	Contracts for Services	Subrecipient Expenditures
X	Subawards (e.g. subrecipients) – Total Direct	Subaward Expenditures
Y	Subawards (e.g. subrecipients) – Total Indirect	Subaward Expenditures
Z	Program Income	Program Income (FSR)
AA	Indirect Costs	Subrecipient Expenditures
	Match	COMET Memo Code